PART III Section 3

NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT

OFFICE OF THE MUNICIPAL COMMISSIONER, CITY MUNICIPAL COUNCIL, SHIMOGA.

Notification dated 17th April 1967.

Octroi Bye-laws.

No. C5. PR. 9/67-68. Notice is hereby given for the information of persons likely to be affected thereby that the Municipal Council has resolved at its meeting held on 31st December 1966 to adopt the Octroi Model bye-laws framed under Section 324(m) of Mysore Municipalities Act, 1964 and that the said Byelaws shall come into force in the Municipality with effect from 1st June 1967.

C. H. BASAVAPPA NAIK, *Municipal Commr.*

Form No. I (Rule 3)

Octroi Rules

(Notice under Section 94 and 95 of the Mysore Municipalities Act, 1964)

Notice is hereby given to the inhabitants of the Shimoga City Municipality, that the Municipal Council, Shimoga has resolved in its meeting held on 31st December 1966 to impose the following Tax as per Section 94 of Mysore Municipalities Act, 1964 in supercession of the existing Octroi Rules framed under the Mysore Municipalities Act, 1951.

1 Name of the Tax.—Octroi Duty

2 Class of persons or property liable.— All persons residing within the City Municipal limits, Shimoga

3 Exemptions Proposed.—In the following cases no Octroi shall be levied.

(a) Used Articles of House hold, articles of Travellors or Passengers and goods belonging to Government (Government of Mysore) and used solely for public purposes and not used are intended to be used for purpose of Profit and accompanied by an invoice in the name of Government Department Certified by the Departmental Head concerned that the property entered therein belongs to Government.

(b) Ten Green Coconuts, 10 Dry Coconuts, 100 beetle leaves, 2 Kgs. of Sugar or Jaggery, 1 K.G. of Ghee or Butter, Home made Sweets, brought into City for personal use.

(c) Used Harmonium, Gramaphone, Cycle, Radio, Typewriter, Watch, Clock hold by persons for personal use and brought with their luggages while they are in transit.

(d) Fuel (Head Load)

(e) Toys of one packet if imported into the City for personal use by *bona fide* travellors

(f) Advertisement Boards sent free of cost, used empty Tins not exceeding 10, used Sewing Machine, Iron Cots, Cradles. owned by the persons for their personal and private use.

(g) Used Gunny Bags brought for private use not exceeding 50

(h) Country pots, one packet of playing Cards, Charaka and its spare parts, used Vessels owned by persons for their private use.

(i) Gingily oil extracted from Country Ganas.

(j) Khadder Certified to be so, either by the All India Spinners Association of the Government of Mysore or the Presidents of Taluk Boards or a Municipality or the Mysore Charaka Sangha.

(k) Handloom products manufactured within the State of Mysore bearing the seal of the Department of Industries and Commerce including pure Silk goods which are exempted from the levy of Octroi.

(l) Piece goods which are exported by local Merchants from within the Municipal limits to outside places if they are returned back by the Addressee and received back by the Sender within fortnight from the date of despatch provided the goods are produced at Central Octroi Office before despatch with duplicate list showing the description and valuation of of the articles sent and goods so received back are proved to be the same as those that were originally despatched. The list will be checked and certified besides affixing the Seal on the Cloth to Serve as proff for identification of goods. Rejected goods are also exempted from payment of Octroi goods provided the importer satisfies the claim by production of original receipt of payment.

(m) Used Electric Fan, owned by persons for their private use.

(n) Used Handloom Sarees, Woven by Weavers (on Maggas) (Cotton) Kambalies brought into the Municipal limits are exempted.

(o) Medicines imported into the Municipal limits belonging to the Government Hospitals.

(p) Gift articles supplied by "CARE".

(q) Any other articles imported for Government Schools, Colleges, Dispensaries, Free of cost for public use.

4 The amount or rate of assessment of each such class :—

Octroi Duty as per Schedule II of the Mysore Municipalities Act, 1964 noted below and Storage fee as noted in Schedule I below :—

5 Octroi Stations (In the Case of Octroi)
1 Bhadravathi Road Gate
2 Thunga River Bridge Gate.
3 Honnali Road Gate
4 Sowlanga-Shikaripur Road Gate
5 Sagar Road Gate
6 Thirthahalli Road Gate
7 Jail Road Gate
8 Millaghatta Road Gate
9 Checking Gate
10 River Gate
11 New Railway Station
12 N. R. Pur Check Gate

SCHEDULE. I (Storage Fee)

Rates for stocking in Ware-house at Central Octroi Office. Per day upto week or portion thereof.

		Rs. Paise
1	Per bag of Gram Dhal, Maidal, Jaggery, Sugar, Beedies, Tobacco dust, or Tobacco bundles or other bags of 100 Kgs. capacity.	0—25
2	Wood of all kinds (logs or cut pieces of 50 Cft.) ...	0—50
3	All kinds of bales and cases or bundles of piece goods yarn, Art Silk, Silk, Hosiery Cloths and empty bags of one Bale containing 400.	0—50
4	All types of other cases of any shape or sizes or form and Machinery or Motor Parts in loose (each).	0—50
5	Tins of all sizes (each) ...	0—06
6	Empty barrels (each) ...	0—12
7	Iron or Steel per tonne or fraction thereon ...	1—00
8	Zinc Sheets, Asbestos and all kinds of sheets per Quintal ...	0—50
9	Copper, Brass, Alluminium, Gun Metal, Bronze, or any other metal in any shape or form per quintal.	0—50
10	Dry Coconuts per 50 Kgs. ...	0—50
11	Tiles of all kinds per 1,000 ...	0—50
12	Leather goods, in any shape or form (loose) (per 100 Kgs) ...	0—12
13	Earthern Ware and Enamel Ware of all kinds per 1,000 Kgs ...	0—25
14	All kinds of pipes (each) ...	0—06
15	Canvas and rubber belting for Machinery and all rubber goods in any shape or form (each)	0—25
16	Batteries and their accessories and dry Cells (each) ...	0—12
17	Coconuts green per 100 ...	0—12

SCHEDULE II (Octroi Duty)

Rates of Octroi

	Articles	Octroi leviable per ten kilograms of gross weight except where otherwise stated.
		Rs. P.
	Class I. Articles of Food and Drinks :—	
1	Refined Sugar, Sugar candy, Boora and all kinds of sugar not in bottle ...	0—20
2	Gur, Jaggery and other kinds of unrefined Sugar ...	0—08
3	Ghee including vegetable Ghee and admixtures of Ghee also vegetable solidified oil, dripping, marve, trex, cocogold, purico, crisco and cocogem and other edible oils not specified in any other item.	0—50
4	Butter and Cream ...	0—50
5	Dried fruits, groundnut sheeds and nuts excluding betel nuts ...	0—05
6	Groundnut (unshelled) ...	0—02
7	Betel nuts ...	0—15
8	Fresh meat, fish and eggs ...	0—50
9	Dried Fish ...	2—00
10	Potatœs and onions ...	0—02
11	Copra. ...	0—50
12	Cherry or Raw Coffee (per bag of fifty kilograms) ...	0—20
13	Semicured Coffee not fully processed intended to be delivered to a curer or the Coffee Board (per bag of fifty kilograms).	0—30
14	Coconut (per Hundred) ...	0—50
15	Betel leaf, (per bundle of 100 leaves) ...	0—01
16	Pulses ...	0—02

			Rs. P.
17	Grain including parched grains	...	0—01
18	Wheat flour, maida flour, soji and other wheat products	...	0—03
19	Flour other than those mentioned in item 18	...	0—02
20	Animal fat, tallow and oil of all kinds except oils mentioned in Classes III, V and IX.		0—05
21	Glaxo, Horlicks, Malted milk, Biscuits, tinned meat and other foods *ad valorem*	...	Two per cent
22	Cardamon *ad valorem*	...	One per cent
23	Coffee seed other than those mentioned in items 12 and 13, and coffee powder	...	Two per cent
24	Oranges, apples, grapes, lichi, melon (Kharbooza), lemon (of all kinds) pears (nashpati), plums (alucha) apricot (Khubani), banana, pomegranates, sarda, water melons, custard apple, respberry and other fruits.		One per cent
25	Country and foreign liquors	...	Two per cent
26	Bhang	...	do
27	Tea, (Indian or Foreign)	...	do
28	Provisions (not included in any other class) including oilman's stores, confectionery, Jams, pickles, cheese and essences of fruits.		do

Class II. Animals :—

1	Sheep, Goats, Lambs, and Kids (per head)		0—10
2	Pigs (Per head)		0—35

			Rs. P.
1	Kerosine oil (per litre)	...	0—01
2	Petrol ,,	...	0—02
3	Diesel oil ,,	...	0—01
4	Methylated spirit	...	0—03
5	All sorts of oil seeds including cotton seeds but not including groundnut *ad valorem*	...	0—03
6	Wax and tallow candles *ad valorem*	...	Tow per cent
7	Chandeliers, globes, lamps, chimneys and all other articles made of glass intended for electric or gas lighting etc., (except electric bulbs) *ad valorem*.		do
8	Chandeliers, globes, lamps, lanterns, electric poles, electric bulbs and all other articles made of metal intended for electric or gas lighting etc., *ad valorem*		do
9	Potash, soda, saltpetre, alum, salt and other saline substances *ad valorem*	...	do
10	Soaps of all kinds *ad valorem*	...	do
11	Carbide *ad valorem*	...	do
12	Fireworks and their component parts *ad valorem*	...	do
13	Steam coal, soft coke and hard coke ,,	...	do
14	Soapnut and soapnut powder ,,	...	One per cent

Class IV. Articles used in the construction of Buildings :—

1	Teak and Rosewood.—		
	(i) Un-sawn (Per cubic metre)	...	4—00
	(ii) Sawn (per cubic metre)	...	5—00
	(iii) Manufactured (per cubic metre)	...	6—00
2	Soft wood, Sawn, Unsawn or manufactured (per cubic metre)	...	1—00
3	Wood other than Teak, Rose or soft wood but not firewood :—		
	(i) Un-sawn (per cubic metre)	...	2—00
	(ii) Sawn (per cubic metre)	...	3—00
	(iii) Manufactured (per cubic metre)	...	4—00
4	Bamboos (per hundred)	...	1—00
5	Stone for building (except Agra stone as defined in item 6 below, marble and lime-stone), Shahabad stones, Badami stones, bajri, cudappah slabs Kanakar, Lime or Kankar, Coal ashes, surkhi, brick-bats or broken bricks *ad valorem*		Two per cent
6	Agra stone, *i.e.* stone so named in the market irrespective of its place of origin	...	do
7	Chalk, chalk powder, lime stone, lime, flooring stone and white and coloured stone chips.		0—02
8	Dammar, bitumen and asphalt	...	0—02
9	Cement (per bag)	...	0—05
10	Marble and tiles of all kinds (other than those referred in item 11)	...	0—15
11	Tiles of common earth, *e.g.*, country tiles (per thousand)	...	0—37
12	Marble chips *ad valorem*	...	Three per cent
13	Asbestos sheets *ad valorem*	...	Two per cent
14	Whole bricks of all sizes (per thousand)	...	0—50
15	Paints and colour washes *ad valorem*	...	Two per cent
16	Roofing felt, roofing board and canec insulating board *ad valorem*	...	Three per cent

Class V—Drugs, spices and perfumes

1	All foreign medicines, including mineral waters, syrups and medical tinctures, soda b carb and caustic soda (imported in packages or Boxes) sulphur in bottles and packets, iron sulphate, barium sulphate, haemorrhagic septicamia serum, dextrosol, castor oil in bottles, potash permanganate, glucose, oxygen gas, camphor oil, sugar of milks, medicated, coloured and fragrant syrup. (*ad valorem*)	Two per cent
2	All Indian medicines including gulqand, sharbat in bottle, soda bicarb and caustic soda (imported in bags or drums), Amritanjan, ivory dust, Sudha Sindhu, Bal Sudha, and Zandu Drakshasava (*ad valorem*)	One per cent
3	Hair oil and perfumed oil of all kinds (*ad valorem*) ...	Two per cent
4	Spices and wet imli excluding saltpetre (*ad valorem*) ...	do
5	Opium (*ad valorem*) ...	do

Class VI—Tobacco

1	All kinds of foreign tobacco pipe, tobacco, cigars, snuff, cheroots of all kinds (*ad valorem*) ...	Three per cent
2	Cigarettes of all kinds ..	Two per cent
3	Beedies of all kinds ...	One per cent
4	Indian tobacco I quality *i.e.* all tobacco not included in items 1 and 2 ...	One and half per cent
5	Indian Tobacco II quality ...	One per cent
6	Indian Tobacco III quality (Kanni) ...	One and half per cent
7	Tobacco leaves ...	0—20

Class VII—Piece goods and Textile Fabrics

1	Unginned cotton	0—05
2	Ginned cotton ...	0—10
3	Cotton waste and waste yarn cotton ...	0 10
4	Raw wool, hemp and other fibres and rope ...	0—10
5	Jute gunny bags and jute cloth (per bag) ...	0—01
6	Piecegoods made of cotton, wool or any admixture of those and articles made thereof including thread and yarn, dhoties, saries, dopattas, pagarees, towels, bedspreads, sheets, blankets, Tents, carpets, durries, pillows, razais laces edgings, ribbons, handkerchiefs in bales (*i.e.*, not cut up) old clothes imported in bulk, and all such goods as are not made up ready for wearing.	One and half per cent
7	Piecegoods made of silk and artificial silk or any admixture of those and articles made thereof including shawls, laces, edgings and ribbons. (*ad valorem*)	One and half per cent
8	Hides and skins ...	Two per cent
9	Cotton yarn ...	One and half per cent
10	Raw Silk and artificial silk ...	Two per cent
11	Jute cloth (*ad valorem*) ...	One per cent
12	Leather, including harness, saddles, bags, boxes, desi shoes, chappals and all other articles made of leather excluding boots, shoes, slippers and sandals.	Two per cent
13	Apparel, boots and shoes including slippers and sandals (other than desi shoes and chappals) drapery millinery caps and hats ready made clothes, barret caps and hat shapes etc	do
14	Hosiery including knitted woollen caps ...	do
15	Lametta including kinari, gota, gold and silver lace, wire and thread real or imitation.	do

Class VIII.—Metals and Articles made of Metals :—

1	Metals (iron and steel wrought and unwrought) including bars, sheets, girders, iron, stanchions, top columns, girders fitted with rivets, metallic ores and scrap iron (*ad valorem*)	do
2	Tin scrap (*ad valorem*) ...	do
3	Metals, (hardware and cutlery) *i.e.*, knives, razors, scissors, needles, tin plates, rivets, nails.screws, bolts, nuts, enamelled wire (other than sanitary fittings) wire, wire-nettings, hinges, locks, pipes, post and pans, weights, empty tins, iron and tin boxes and iron furniture, etc.	do
4	Metals (all other kinds—manufactured and unmanufactured) including bicycles, perambulatores, carriages, sewing machines, hormoniums, typewriters, ice-machines, soda water machines clocks, and watches spectacles, their cases and frames, umbrella frames and handles brass copper, german silver, aluminium, bronze, zinc and articles made thereon, channels of all kinds and for whatever purpose imported, sanitary fittings, iron washers, bicycles saddles and radio goods.	